

Department of the Treasury -- Internal Revenue Service  
**Notice of Encumbrances Against or Interests in  
Property Offered for Sale**

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed and provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before (Date) 09/03/2008.

**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) the taxpayer**  
**Some of these encumbrances or interests may be superior to the lien of the United States.**

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Notice of Federal Tax Lien	\$256,458.01	09/01/2003 11/08/2004	07/22/2005, Harris County, GA	Internal Revenue Service, 3604 Macon Road, Unit 21, Columbus, GA 31907	07/18/2008
Notice of Federal Tax Lien	\$9,515.14	10/10/2005	12/17/2005, Harris County, GA	Internal Revenue Service 3604 Macon Road, Unit 21, Columbus, GA 31907	07/18/2008
State Tax Lien	\$43,901.27	07/23/2007	08/29/2007, Harris County, GA	Georgia Department of Revenue 1501 13 <sup>th</sup> Street, Ste. A Columbus, GA 31901	07/18/2008

<b>Name</b>	Rebecca Franklin	Signature	Date 07/18/2008
<b>Title</b>	Property Appraisal & Liquidation Sp		

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**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: (Name) Charles W. Proctor**  
**Some of these encumbrances or interests may be superior to the lien of the United States.**

<b>Name</b>	Rebecca Franklin	Signature	Date 07/18/2008
<b>Title</b>	Property Appraisal & Liquidation Sp		